



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 243

Shillong, Monday, October 30, 2023

8th Kartika, 1945 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 29th September, 2023.

No.ERTS(T)65/2017/Pt-III/Vol.I/597. - In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No.ERTS(T)65/2017/1, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 88, dated the 5th July, 2017, namely:-

In the said notification,

(i) in Schedule IV -

(a) after Sl. No. 227 and the entries related thereto, the following Sl. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim; Explanation: "specified actionable claim" as defined in section 2(102A) of the MGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;"

(b) Sl. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Meghalaya Goods and Service Tax Act, 2017 (Act 10 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall come into force on the 1st day of October, 2023.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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NOTIFICATION

The 25th September, 2023.

No.ERTS(T)65/2017/Pt-III/Vol.I/598. - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereinafter referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government, Excise, Registration, Taxation and Stamps Department No. 30/2023-State Tax, dated the 31st July, 2023, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 195, dated the 23rd August, 2023, namely:-

In the said notification, after the words "hereby notifies the following special procedure to be followed" the words and figures "with effect from 1st day of January 2024" shall be inserted and shall be deemed to have been inserted with effect from the 31st July, 2023.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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NOTIFICATION

The 29th September, 2023.

No.ERTS(T)65/2017/Pt-III/Vol.I/599. - In exercise of the powers conferred by sub-section (2) of section 1 of the Meghalaya Goods and Services Tax (Amendment) Act, 2023 (Act No. 6 of 2023), the Government of Meghalaya hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 29th September, 2023.

No.ERTS(T)65/2017/Pt-III/Vol.I/600. - In exercise of the powers conferred under sub-section (5) of Section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government, on the recommendations of the Council, notifies the following supplies under the said sub-section, namely:—

- (i) supply of online money gaming;
 - (ii) supply of online gaming, other than online money gaming; and
 - (iii) supply of actionable claims in casinos.
2. This notification shall come into force on the 1st day of October, 2023.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 29th September, 2023.

No.ERTS(T)65/2017/Pt-III/Vol.I/601. - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereinafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government Excise, Registration, Taxation and Stamps Department No. ERTS (T) 65/2017/Pt/65, dated 15th November, 2017 (No. 66/2017-State Tax) published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 236, dated the 22nd November, 2017, namely:—

In the said notification, with effect from the 1st October, 2023, after the words and figures "composition levy under section 10 of the said Act", the words and figures ", other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act," shall be inserted.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 29th September, 2023.

No.ERTS(T)65/2017/Pt.III/Vol.I/602. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council and in supersession of the Meghalaya Goods and Services Tax Rules (Third Amendment) Rules, 2023, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:—

1. **Short title and commencement.** - (1) These rules may be called the Meghalaya Goods and Services Tax (Third Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall come into force on the 1st day of October, 2023.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant"), except-

- (i) a non-resident taxable person;
- (ii) a person required to deduct tax at source under section 51;
- (iii) a person required to collect tax at source under section 52;
- (iv) a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall, before applying for registration, declare his Permanent Account Number, State or Union territory in **Part A** of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor."

3. In the said rules, in rule 14, -

- (i) in the heading, after the words "**online recipient**" the letters and words "**or to a person supplying online money gaming from a place outside India to a person in India**" shall be inserted;
- (ii) in sub-rule (1), after the words "online recipient" the letters and words "or any person supplying online money gaming from a place outside India to a person in India" shall be inserted.

4. In the said rules, after rule 31 A, the following rules shall be inserted, namely:-

"31B. Value of supply in case of online gaming including online money gaming.-

Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money's worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

31C. Value of supply of actionable claims in case of casino.- Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for -

- (i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or
- (ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation. - For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player."

5. In the said rules, in rule 46, in clause (f), in the proviso, after the words "Provided that" the words "in cases involving supply of online money gaming or in cases" shall be inserted.

6. In the said rules, for rule 64, the following rule shall be substituted, namely:-

"64. Form and manner of submission of return by persons providing online information and data base access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India.- Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof."

7. In the said rules, in rule 87, in sub-rule (3), in the second proviso, for the words and figures "section 14", the words, letters, brackets and figures "section 14, or a person supplying online money gaming from a place outside India to a person in India as referred to in section 14A," shall be substituted.

8. In the said rules, in FORM GST REG-10, -

(i) for the heading, the following heading shall be substituted, namely—

"Application for registration of person supplying online money gaming from a place outside India to a person in India or for registration of person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India.";

(ii) in Part A, in the table, after serial number (ii) and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"(ii a)	Type of supply	(a) Supply of online money gaming (b) Supply of online information and database access or retrieval services (c) Both (a) and (b) above"
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(iii) in Part B, in the table, —

(a) for serial numbers 2 and 3 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:

"2.	Date of commencement of the online service or online money gaming in India.	DD/MM/YYYY
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3.	Uniform Resource Locators (URLs) of the website/platform/name of the application, etc., as applicable through which online money gaming or online information and database access or retrieval services are provided: 1. 2. 3."
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(b) for serial number 7 and the entries relating thereto, the following serial number and entries shall be substituted, namely:

"7	Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i> <i>I, hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory (in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India.</i> Signature Place: Name of Authorised Signatory: Date: Designation:"
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(iv) in the Instructions, in item 2, after the words and figures "section 14", the words and figures "or section 14A, as the case may be," shall be inserted.

9. In the said rules, for FORM GSTR-5A, the following form shall be substituted namely:-

"FORM GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India and details of supplies of online money gaming by a person located outside India to a person in India

1. GSTIN of the supplier-
2. (a) Legal name of the registered person –
(b) Trade name, if any -
3. Name of the Authorised representative in India filing the return -
4. Period: Month - _____ Year -
- 4(a) ARN:
- 4(b) Date of ARN:
5. Taxable outward supplies of online information and database access or retrieval services made to non-taxable online recipient in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

5A. Amendments to taxable outward supplies of online information and database access or retrieval services to non-taxable online recipient in India

(Amount in Rupees)

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

5B. Taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis.

(Amount in Rupees)

<i>GSTIN</i>	<i>Taxable Value</i>
1	2

5C. Amendments to the taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

<i>Month</i>	<i>Original GSTIN</i>	<i>Revised GSTIN</i>	<i>Taxable value</i>
1	2	3	4

5D. Supplies of online money gaming made to a person in India

(Amount in Rupees)

<i>Place of supply (State/UT)</i>	<i>Rate of tax</i>	<i>Taxable value</i>	<i>Integrated tax</i>	<i>Cess</i>
1	2	3	4	5

5E. Amendments to supplies of online money gaming made to a person in India

(Amount in Rupees)

<i>Month</i>	<i>Place of supply (State/UT)</i>	<i>Rate of tax</i>	<i>Taxable value</i>	<i>Integrated tax</i>	<i>Cess</i>
1	2	3	4	5	6

6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No.	Description	Place of supply (State/UT)	Amount due (Interest/ Other)	
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

7. Tax, interest, and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5, 5A, 5D and 5E)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place:

Name of Authorised Signatory

Date:

Designation/Status

SIBHI CHAKRAVARTHY SADHU,
 Secretary to the Government of Meghalaya,
 Excise, Registration, Taxation and Stamps Department.



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8th Kartika, 1945 (S. E.)

PART-IIA
GOVERNMENT OF MEGHALAYA
LAW (A) DEPARTMENT

The 25th October, 2023.

CORRIGENDUM

No.LJ(A)23/85/Pt.II/96. - Please read "**Civil Judge (Senior Division)**" instead of "**Civil Judge**" as appeared in 'Schedule-A' under the column 'Name & Posts' of **GRADE-II** of this Department's Notification No.LJ(A)23/85/Pt.II/94, dated 13th September, 2023.

C. V. D. DIENGDOH,
Secretary to the Govt. of Meghalaya,
Law Department.



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8th Kartika, 1945 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
DISTRICT COUNCIL AFFAIRS DEPARTMENT

NOTIFICATION

The 16th October, 2023.

No.GDC-L/01/SN/2014/175.-Under Rule 36 (1) of the Assam and Meghalaya Autonomous Districts (Constitution of District Councils) Rules, 1951, as amended, I, Shri S. N. Sangma, Chairman of the Garo Hills Autonomous District Council, do hereby summon the **9th Session** of the Garo Hills Autonomous District Council to meet at **11:00 A.M.** on **27th November, 2023** in the District Council Hall at Tura.

S. N. SANGMA,
Chairman,
Garo Hills Autonomous District Council,
Tura.